



DUTIES
CUSTOMS/ EXEMPTION ORDINANCE, No. 23 OF 1924.

Herbert Samuel

GOVERNMENT OF PALESTINE.

CUSTOMS DUTIES EXEMPTION ORDINANCE

No. 23 of 1924.

AN ORDINANCE TO CONSOLIDATE AND AMEND THE LAW WITH REGARD TO EXEMPTIONS FROM CUSTOMS IMPORT DUTIES.

BE IT ENACTED by the High Commissioner for Palestine, with the advice of the Advisory Council thereof:-

1. This Ordinance may be cited as the Customs Duties Exemption Ordinance, 1924, and shall come into force on the date hereof. Citation & commencement.

2. The articles contained in the first Schedule hereto shall be exempt from the payment of Customs import duties. Articles exempted from Customs Import duties.

The High Commissioner in Council may by Notice published in the Official Gazette from time to time make additions to or amendments of the Schedule.

3. Nothing in this Ordinance shall affect the exemptions from Customs duties enjoyed by religious or charitable institutions or by foreign Consuls. Saving for imports for charitable institutions, etc.

4. The Ottoman Laws and Decrees set out in the second Schedule hereto shall no longer be in force and the Public Notices set out in the said Schedule are hereby repealed. Repeals.

G.F. CLAYTON

Officer Administering the Government.

15th August, 1924

SCHEDULE I.

1. AGRICULTURAL.

(a) Agricultural machinery, apparatus, appliances, implements, and component parts thereof, including equipment for dairy and poultry farming, presses for agricultural produce, and baling machines, but not including tractors or agricultural vehicles or accessories which may be used for other than agricultural purposes, or mechanics' tools or harness.

(b) Vines on American stock, seeds, roots, tubers and bulbs for sowing purposes. Nursery stock, guano and other substances, animal, mineral, or vegetable, artificial or natural, suitable for use as fertilisers or manures. Substances and equipment for the prevention or destruction of pests or diseases in stock, plants, or trees; such as sulphate of copper, arsenic and arsenious acid, arsenite of soda, and naphthalin; sprayers, sprinklers, fumigation tents and dipping baths.

(c) Animals, including poultry, imported for the improvement of stock.

(d) Bees, bee-hives and bee-keeping apparatus.

(e) Vaccine, lymph, sera, anti-toxins and rat virus for veterinary purposes.

2. INDUSTRIAL.

The following articles when imported for use in factories and industrial establishments by or for the proprietor or manager thereof, or for purposes of irrigation, drainage, sewage and water supply:

(a) Prime movers and component parts thereof, including boilers and their component parts, electric accumulators, and other machines in which the prime mover is not separable from the operative parts, but not including portable and locomotive engines, steam rollers, fire engines or prime movers utilized as means of transport.

(b) Machinery and component parts thereof meaning machines or sets of machines to be worked by electric, steam, fire or other power, other than human or animal power, or requiring, before being brought into use, to be fixed with reference to other moving parts.

Provided that the exemption includes machines made of substances other than metal, and belting or materials for driving machinery, but not machinery, tools or implements to be worked by manual or animal labour. And provided also that only such articles shall be admitted as component parts of machinery as are indispensable to the working of the machinery and owing to their shape or other special quality are not adapted for any other purpose.

3. PASSENGERS' BAGGAGE.

The bona fide baggage of a passenger, the property of and accompanied by such passenger, including:

(a) necessary and appropriate wearing apparel and personal effects;

(b) binoculars, photographic cameras and typewriters;

(c) instruments and tools for the professional use of passengers.

Baggage shall not include such articles as the following:

Arms, ammunition, alcoholic liquors, tobacco in any form, perfumes, furniture, carpets, and provisions. Provided that duty shall not be leviable on manufactured tobacco (including cigars and cigarettes) not exceeding one-quarter kilogram in weight or on wines or spirits not exceeding $\frac{1}{8}$ litre, and on other dutiable articles if the duty thereon does not exceed P.T. 5.

Bona fide baggage entering Palestine within thirty days of the arrival of passengers may be included in the exemption at the discretion of the Director of Customs.

4. SETTLERS' EFFECTS.

The effects imported by any person who is an immigrant within the meaning of the Immigration Ordinance, 1920, including

(a) household and personal effects, furniture, pictures, linen, cutlery, crockery, silver and plated wares, sewing machines, musical instruments, perambulators and similar articles for domestic use, whether new or used;

(b) implements, instruments, and tools of trade, occupation or employment;

(c) carts, wagons, and other agricultural vehicles, livestock and poultry, the property of a settler or group of settlers and necessary for their occupation;

(d) fodder for livestock and food for poultry mentioned in subsection (c).

Provided that in all cases the articles are in the actual possession of the settler or that their entry is declared at the time of his arrival and takes place within the period of 90 days from the date of his arrival and that a declaration is made that the goods are not intended for sale. And provided also that in case of dispute as to whether any of the articles are the bona fide property of the settler, or in the case of articles specified in subsections (b) and (c) are necessary for his occupation or employment, the matter shall be referred to the Director of Customs whose decision shall be final.

5. EFFECTS OF OFFICERS OF THE PALESTINE GOVERNMENT & MEMBERS OF HIS MAJESTY'S FORCES.

(a) The effects included in subsection (a) of Section 4 imported by officers and men of any of His Majesty's Forces serving in Palestine or by officers of the Government of Palestine on taking up employment from the United Kingdom or any foreign country.

(b) Uniforms of an officer of H.M. Forces and uniforms prescribed by Regulation for officers of the Palestine Government including the necessary arms, badges and equipment thereto.

(c) Officers' camp furniture and fittings imported as a necessary part of their equipment, namely in respect of an officer of H M. Forces, or of the Palestine Government, one tent, table, chair, bed, mattress, mosquito-curtain, bath and canteen.

(d) Goods imported by or consigned direct to officers or men on board vessels of H. M. Navy for their personal use or consumption on board such vessels.

(e) Regimental plate, furniture, and other Mess fittings, and band instruments the property of any Mess or the joint property of the officers of any Mess.

6. SHIPS AND BOATS.

Ships, launches, lighters, boats and barges and integral constructional parts thereof. Provided that when condemned or handed over to be broken up, duty shall be paid on the hull and all fittings according to the Customs Tariff that may then be in force.

7. MISCELLANEOUS.

(a) Printed books, bound or unbound. Printed matter, namely, newspapers (other than newspapers imported for packing purposes), periodicals, music, other than roll music; trade catalogues; price lists; showcards; photographs and all printed or lithographed matter used or intended to be used solely for advertising purposes.

(b) Architectural and scientific designs, diagrams and all kinds of drawing materials, plans, maps and atlases.

(c) Samples, provided they are not such as can be sold as merchandise.

(d) Coffins containing corpses and funeral caskets containing ashes.

(e) Memorial tablets and brasses, tombstones and ornaments for graves.

(f) Articles imported by or for the use of the Government.

(g) Fire-engines, steam-rollers and mechanical vehicles used exclusively for municipal purposes when imported by Municipalities.

(h) Gold bullion and specie, bank notes and other paper currency.

(i) Articles reimported into Palestine within 12 months, on which duty has been paid on previous importation, and no drawback has been granted and so proved to the satisfaction of the Director of Customs.

SCHEDULE II.

1. OTTOMAN LAWS AND DECREES.

(a) Ottoman Law of the 14th Moharram 1332 concerning the exemption of customs duties enjoyed by industrial establishments.

(b) Ottoman Decree of the 14th Safar 1297 with its amendments concerning the exemption of agricultural instruments.

(c) Ottoman Law of the 23rd October, 1300, concerning the immunities enjoyed by Railways and Public Works.

(d) Ottoman Decree issued by the Director General of Customs of the 17th July, 1900, concerning immunities enjoyed by Municipalities.

(e) Section 8 of the Ottoman Law of the 24th Rabia Tani, 1309, concerning immunities from customs to be accorded to commercial samples and passengers' baggage.

2. PUBLIC NOTICES OF THE GOVERNMENT OF PALESTINE.

(a) Public Notice concerning Customs exemptions published in the Official Gazette No. 3 of the 15th August, 1919, so far as it relates to import duties.

(b) Public Notice concerning the exemption of agricultural machinery from import duties published in Official Gazette No. 56 of the 1st December, 1921.

(c) Public Notice concerning the exemption of seeds published in Official Gazette No. 24 of the 25th July, 1920.

(d) Public Notice concerning the exemption enjoyed by British military personnel published in Official Gazette No. 14 of the 1st February, 1920.

(e) Public Notice concerning the exemption of settlers' effects published in Official Gazette No. 40 of the 1st April, 1921.

(f) Public Notice concerning the immunities enjoyed by Government officials published in Official Gazette No. 83 of the 15th January, 1923.
